

Message Text

UNCLASSIFIED

PAGE 01 ABU DH 03527 261010Z
ACTION NEA-10

INFO OCT-01 ISO-00 EB-08 COME-00 DODE-00 SOE-02 TRSE-00
CTME-00 /021 W
-----012703 261012Z /10
R 260842Z DEC 77
FM AMEMBASSY ABU DHABI
TO SECSTATE WASHDC 7110

UNCLAS ABU DHABI 3527

E O 11652: NA
TAGS: BGEN, TC
SUBJ: DUBAI'S CUSTOMS TARIFFS ON IMPORTED LUBE OIL

REF: STATE 300774

1. DUBAI CUSTOMS DEPARTMENT INFORMS US THAT LUBE OIL BLENDING STOCK IMPORTED FOR CONSUMPTION INTO DUBAI IS DUTIABLE (LIKE MOST OTHER GOODS) AT THREE PERCENT AD VALOREM.
2. OIL BROUGHT TO DUBAI FOR TRANSSHIPMENT WHOSE BILL OF LADING GIVES DUBAI AS ITS FINAL DESTINATION (FOR EXAMPLE, OIL IMPORTED BY A LOCAL BUSINESSMAN WHICH HE PLANS TO RE-EXPORT HIMSELF) WILL BE TAXED AT THREE PERCENT, BUT UPON RECEIPT OF A CERTIFICATE FROM THE CUSTOMS AUTHORITIES OF THE COUNTRY TO WHICH THE OIL WAS RE-EXPORTED INDICATING THE QUANTITY, QUALITY, PRICE, ETC., OF THE OIL IMPORTED INTO THAT THIRD COUNTRY, THE DUBAI CUSTOMS AUTHORITIES WILL REFUND ONE-THIRD OF THE DUTY PAID, MAKING THE EFFECTIVE RATE TWO PERCENT. IF THE OIL IS SOLD TO SHIPS ENGAGING IN INTERNATIONAL TRADE FOR THE SHIP'S OWN USE, THE RATE IS AGAIN TWO PERCENT.
3. AS A LAST POINT, IF THE OIL IS DESTINED FOR A THIRD COUNTRY AND THE FINAL DESTINATION ON THE BILL OF LADING IS OUTSIDE THE UAE, AND IF A LOCAL SHIPPING AGENT HANDLES THE TRANSACTION, A SPECIAL REDUCED TARIFF OF FOUR DIRHAMS PER FREIGHT TON WILL BE

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CHARGED. THIS SPECIAL REDUCED TARIFF IS AVAILABLE IF AND ONLY IF A LOCAL SHIPPING AGENT IS USED. OTHERWISE, THREE PERCENT RATE APPLIES.
DICKMAN

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NNN

Message Attributes

Automatic Decaptioning: X
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Sent Date: 26-Dec-1977 12:00:00 am
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Decaption Note:
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Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment:
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Disposition Event:
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Disposition Reason:
Disposition Remarks:
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